

Senate Study Bill 3001

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON McKIBBEN)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act exempting certain environmental test laboratory services
2 from the state sales and use taxes.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4 TLSB 5114XC 80
5 mg/pj/5

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1 1 Section 1. Section 423.3, as enacted by 2003 Iowa Acts,
1 2 First Extraordinary Session, chapter 2, section 96, is amended
1 3 by adding the following new subsection:
1 4 NEW SUBSECTION. 84. The sales price from the furnishing
1 5 of environmental test laboratory services, including services
1 6 of a mobile environmental testing laboratory and field testing
1 7 services by an environmental test laboratory.

1 8 EXPLANATION

1 9 This bill exempts from the sales and use taxes the
1 10 furnishing of environmental test laboratory services,
1 11 including field testing services and mobile environmental test
1 12 laboratories.

1 13 LSB 5114XC 80

1 14 mg/pj/5

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